MINUTES OF THE ASSESSING STANDARDS BOARD

Approved as Amended

DATE: June 26, 2015 <u>TIME:</u> 9:30 a.m.

LOCATION: NH Department of Revenue Administration – Training Room, 109 Pleasant Street, Concord NH

BOARD MEMBERS:

Senator Regina Birdsell ~ *Absent*Representative Peter Schmidt ~ *Absent*Len Gerzon, Public Member, Chairman
Robert J. Gagne, NHAAO, City, Vice-Chairman
Eric Stohl, Municipal Official, Towns <3,000 ~ *Absent*Marti Noel, NHAAO
Thomas Thomson, Public Member
Vacant, Municipal Official, Towns >3,000

Senator Bette Lasky ~ *Absent* Representative Mark Proulx Stephan Hamilton, NHDRA Joseph Lessard, NHAAO, Towns >3,000 Jim Wheeler, Municipal Official, City Todd Haywood, NHAAO, Towns <3,000 Betsey Patten, Public Member

MEMBERS of the PUBLIC:

Jim Michaud, Hudson Mary Pinkham-Langer, NHDRA Laura Weston Jim Kennedy, Concord Tom Chesner Terri Piel, Devine Millimet David Cornell, NHDRA Scott Bartlett, Goffstown Elizabeth Ewing, Concord Rosann Lentz, Portsmouth

Chairman Gerzon convened the meeting at 9:40 a.m.

Introductions followed.

Minutes

Ms. Patten *motioned to accept the minutes of the May 11, 2015, regular board meeting.* Mr. Hamilton *seconded the motion*. During a brief discussion, a few minor revisions were suggested. Chairman Gerzon called the motion to accept the minutes of the May 11, 2015, meeting as amended. *All approved*.

Financial Interest Statements

Mr. Hamilton presented the responses to the questions raised at the previous meeting pertaining to when the Statement of Financial Interest is required to be filed and by whom. The department distributed advisory opinion 2010-002. The answers are summarized below:

- Only one form is required to be filed annually and must include an exhaustive list of all positions held at the time of filing the Statement of Financial Interest pursuant to RSA § 15-A:3.
- Any individual who has complied with the annual January filing as required by RSA § 15-A:6 does not need to re-file if they get appointed to a new or additional position in the same calendar year.
- A designee is required to file a Statement of Financial Interest pursuant to RSA § 15-A:3, I (e).

Additionally, Advisory Opinion 2012-1 was distributed, pursuant to elected members of the House of Representatives or the Senate. In summary, if a Financial Disclosure Form pursuant to RSA § 14-B:8 has been filed and the legislator is appointed to another board, the requirement for RSA § 15-A:3 has been met and an additional form is not required to be filed.

Legislative Update

A discussion took place about House Bill 547. The amended version of the bill, which included the language of House Bill 192, was non-concurred by committee of conference. House Bill 192 was re-referred and remains active in the Senate. With the deadline of December 1, 2015, no longer required, the board agreed the study should continue and a resolution offered to the Senate for when the issue is addressed. Ms. Patten stated Senator Boutin has agreed to be on the subcommittee and Representative Abrami and Representative Lovejoy have also shown interest in the subject and will attend the meetings.

A brief discussion took place about House Bill 662 which would allow property rented by public charter schools to receive a reduction on the assessed value of the property. It is a local option and only 20 +/- properties would qualify.

Subcommittee Update

Rules and Definitions

Chairman Gerzon stated the subcommittee met on June 5 and completed the first phase of the task, approving as a subcommittee the definitions to recommend to the full board. A discussion followed including other clarifications that needed to be addressed within the rules, putting the ethical rules into rulemaking format, and when the board should enter into the rulemaking process. It was determined the ethics has been drafted in rulemaking format by the department but because that was not the charge of the subcommittee, they were not brought forward. After a brief discussion, Mr. Gagne *motioned for the subcommittee to move forward with putting the ethical code into rulemaking format*. Mr. Thomson *seconded the motion*. Chairman Gerzon called the motion. *All approved*. Mr. Thomson requested the draft be distributed to board members prior to the meeting for review.

Poles Wires and Conduits

Ms. Patten first stated the subcommittee has been renamed to the Subcommittee on HB 547. She continued that in order to determine whether or not there is a problem, information was requested from municipalities and assessors through the distribution of a survey. The information requested was intentionally broad as the charge was not to determine a formula or value but to determine if there is/is not a problem. A survey will also be distributed to the companies within the industry. Mr. Michaud suggested the NH PUC website as a resource for company information.

During the discussion at the subcommittee meeting, the subject of right-of-ways was introduced; however, because that was not included in the charge of HB 547, the issue would be given to the ASB for consideration.

A brief discussion took place about the on-going litigation with the municipalities and the telecom industry and how the interpretation of the information being collected will be distributed. Because it is important to collect the requested data to determine whether or not there is a problem, a suggestion was made to include a disclaimer, where the information came from and the purpose for which the information was being collected in the report.

The meeting schedule for the subcommittee on HB 547 will be Thursdays: July 9, 23; August 13, 27; September 10, 24. All meetings will be at the State House, Room 103 beginning at 9:30 a.m.

Rental and Expense Data

Ms. Noel summarized the first work session heldby the rental and expense subcommittee on June 10, 2015. Mr. Dickey, a representative of the NH Commercial Investment Board of Realtors (CIBOR) was extended an invitation to attend the work session and has agreed to remain on the committee. A few members of the subcommittee have volunteered to draft an outline to address the misconceptions about what information is being requested, how it is being used and confidentiality. The next work session is scheduled for Wednesday, July 15, 2015, at 10:00 a.m., at the NAI Norwood Group office located at 116 South River Road, Bedford.

Next Meeting Dates

Friday, September 11, 2015, at 9:30 a.m. at DRA.

The ASB session at the New Hampshire Municipal Conference has been tentatively scheduled for Friday, November 20, 2015, from 1:30p.m. - 2:45 p.m.

Other Business

A request was received from Representative Belanger for the board to look into the assessment of storage facilities. After a brief discussion, Mr. Thomson motioned for Ms. Patten to extend a request to Representative Belanger to attend the rental and expense subcommittee work session on July 15 and the next full ASB meeting scheduled for September 11. Mr. Gagne seconded the motion. Chairman Gerzon called the motion. All Approved.

Mr. Gagne *motioned to adjourn*. Ms. Patten *seconded*. Chairman Gerzon adjourned the meeting at 11:28 a.m.

Respectfully submitted,

Stephanie Derosier

NH Department of Revenue Administration - Municipal and Property Division

Documentation relative to the Assessing Standards Board may be submitted, requested or reviewed by:

Telephone: (603) 230-5096 In person at:

Facsimile: (603) 230-5947 109 Pleasant Street, Concord

Web: www.revenue.nh.gov In writing to:

E-mail: <u>asb@dra.nh.gov</u>

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Assessing Standards Board

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